HOUSE JOINT RESOLUTION 67 By Casada

A RESOLUTION to propose an amendment to Article II, Section 28, of the Constitution of Tennessee, relative to property tax relief.

BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE ONE HUNDRED FOURTH GENERAL ASSEMBLY OF THE STATE OF TENNESSEE, THE SENATE CONCURRING, That a majority of all the members of each house concurring, as shown by the yeas and nays entered on their journals, that it is proposed that the Constitution of Tennessee be amended as follows:

Article II, Section 28 is amended by adding the following sentence after the sentence "The Legislature may provide tax relief to home owners totally and permanently disabled, irrespective of age, as provided herein for the elderly."

A county, city or town by ordinance or resolution may also provide tax relief to elderly, low-income taxpayers for whom the state provides tax relief or tax relief to home owners totally and permanently disabled, irrespective of age, for whom the state provides tax relief. Any such program of tax relief shall consist of forgiveness of all or a specified part of such persons' property taxes owed to the county, city or town that are not reimbursed by the state.

BE IT FURTHER RESOLVED, That the foregoing be referred to the One Hundred Fifth General Assembly and that this resolution proposing such amendment be published by the Secretary of State in accordance with Article XI, Section 3 of the Constitution of Tennessee.

BE IT FURTHER RESOLVED, That the clerk of the house of representatives is directed to deliver a copy of this resolution to the Secretary of State.